one-half of one per centum or more of alcohol by volume, which is fit for beverage purposes.

- (b) "Beer" means any brewed alcoholic beverage, and includes ale, porter and stout.
- (c) "Light wine" means any naturally fermented wine containing not in excess of fourteen per cent. (14%) of alcohol by volume.
- (d) "Wine" means any fermented beverage, including light wines, and wines the alcoholic content of which has been fortified by the addition of alcohol, spirits or other ingredients.
- (d-1) The words "sparkling wine" shall mean champagne or any artificially carbonated wine.
- (e) "Person" means a natural person, an association, a partnership or a corporation.
- (f) "Manufacturer" means a person operating a plant within this State for distilling, rectifying, blending, brewing, fermenting or bottling any alcoholic beverage.
- (g) "Wholesaler" means a person who purchases or imports any alcoholic beverage for sale to wholesale or retail dealers only, and includes a County Liquor Control Board.
- (h) "Retail dealer" means a person who deals in or sells any alcoholic beverage to any person other than a license holder, and includes a county dispensary.
- (i) "License holder" or "Licensee" means the holder of any license, issued under the provisions of this Article or of any other law of this State, and includes a County Liquor Control Board and a county dispensary.
- (j) "Importer" means a person importing any alcoholic beverage.
- (k) "Import" means to transport or ship, or to order or arrange for the transportation or shipment, of alcoholic beverages into this State from any other State, district, territory or country.
- (1) "Comptroller" means the Comptroller of the Treasury of the State of Maryland.
- (m) "Club" means an association or corporation which is organized and operated exclusively for educational, social, fraternal, patriotic, political or athletic purposes and not for profit.
- (n) "Hotel" means an establishment for the accommodation of the public equipped with not less than ten bedrooms and a dining room with facilities for preparing and serving regular meals, wherein the average daily receipts